



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	Case No. 25-123
THE CROSSING SC LLC,)	
PETITIONER)	
vs.)	
)	
WASHOE COUNTY ASSESSOR,)	
RESPONDENT)	

NOTICE OF DECISION

This direct appeal of the Taxpayer's Petition for Review of buildings and land property valuation on the 2024-2025 Supplement Roll came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

On or about March 7, 2025, Taxpayer filed a direct appeal with the State Board without seeking a decision from the Washoe County Board of Equalization ("County Board"). Pursuant to NAC 361.7014, the Department recommended that this matter for the 2024-2025 tax years be dismissed as it was not filed with the County Board and, thus, the Board lacks jurisdiction over this matter.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.

- 3) Taxpayer has the burden of proof pursuant to NAC 361.735.
- 4) Taxpayer did not seek a decision with the County Board.
- 5) Because no decision was made at the County Board and no other exception is presented, the State Board does not have the jurisdiction to hear this matter.
- 6) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.


CONCLUSIONS OF LAW

- 1) The State Board has authority to determine whether it has jurisdiction to hear a matter.
- 2) The State Board does not have jurisdiction over a property tax appeal for the Supplemental Roll for the tax year 2024-2025 because the appeal was not sought with the County Board prior to seeking a decision from the State Board.
- 3) The Taxpayer did not present sufficient evidence that circumstances beyond Taxpayer's control prevented them from filing timely with the County Board.
- 4) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board unanimously decided not to take jurisdiction over the appeal. The Petition for the 2024-2025 tax year is dismissed.

BY THE STATE BOARD OF EQUALIZATION this 24 day of November, 2025.



Shellie Hughes, Secretary